IN THE HIGH COURT OF JUDICATURE AT BOMBAY
APPELLATE SIDE
WRIT PETITION NO.4912 OF 2006

M/s.TVC Skyshop Ltd. .. .. Petitioner
v/s.
Union of India & anr. .. .. Respondents

Ms.Geeta Luthra with Mr.S.P.Kanuga and Mr.Sanjay Shah for petitioner.

Mr.M.I.Sethna for res.No.1.

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**CORAM : H.L. GOKHALE &**
**J.P. DEVADHAR, JJ.**

**DATED : 20th September 2006**

**P.C. :**

1. Heard the learned Counsel for the parties.

2. The petitioner is challenging the levy of excise duty on the goods involved in this matter. The case of the respondents is that re-labelling of the goods by the petitioner amounts to a manufacture under Section 2(f)(iii) of the Central Excise Act. The goods were detained way back in April 2006 but were released subsequently under suparatnama. Now, they have been seized on 15th June 2006. The grievance of the petitioner is with respect to the levy of excise. It can be taken during the adjudication proceedings. It is not necessary for this Court to look into this aspect at this stage.

3. Mr.Sethna, learned Counsel appearing for the respondents, in fact, points out that one Mr.Vinod Aggrawal, who is the Chairman and Managing Director of the petitioner-Company, is not co-operating with the Revenue.

4. Ms.Luthra appearing for the petitioner, on the other hand, points out that Mr.Aggrawal had attended on a number of dates and he is required to come again and again. She also relies upon an order dated 1st June 2006 passed by the Allahabad High Court in another proceeding initiated by the petitioner with respect to seizure of goods at Noida.

5. We have noted the submissions of both Counsel. In our view, the proper course will be that the respondents ought to complete the investigation at the earliest. They require the presence of Mr.Vinod Aggrawal for that purpose. They will serve the questionnaire on Mr.Aggrawal in advance and will call him on as few dates as possible. It will be open to the respondents to issue a Show Cause Notice thereafter and adjudicate the levy of excise. All the defences of the petitioner will be available to it in the

adjudicating proceedings. Needless to state that Mr.Aggrawal will co-operate in the investigation by the respondents.

6. Ms.Luthra applies that copies of the documents which have been seized may be furnished to the petitioner. Mr.Sethna assures that the same will be supplied.

7. Petition stands disposed of.

**(H.L. GOKHALE, J.)**

**(J.P. DEVADHAR, J.)**